UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

DR. MORGAN REYNOLDS, on behalf of the UNITED STATES OF AMERICA,

Plaintiff/Relator,

- against -

SCIENCE APPLICATIONS INTERNATIONAL CORP., APPLIED RESEARCH ASSOCIATES, INC.; BOEING: NuSTATS; COMPUTER AIDED ENGINEERING ASSOCIATES, INC.; DATASOURCE, INC.; GEOSTAATS, INC.; GILSANZ MURRAY STEFICEK LLP; HUGHES ASSOCIATES, INC.; AJMAL ABBASI: EDUARDO KAUSEL; DAVID PARKS; DAVID SHARP; DANIELE VENEZANO; JOSEF VAN DYCK; KASPAR WILLIAM; ROLF JENSEN & ASSOCIATES, INC.; ROSENWASSER/GROSSMAN CONSULTING ENGINEERS, P.C.; SIMPSON GUMPERTZ & HEGER. INC.; S.K. GHOSH ASSOCIATES, INC.; SKIDMORE, OWINGS & MERRILL, LLP; TENG & ASSOCIATES, INC.; UNDERWRITERS LABORATORIES, INC.; WISS, JANNEY, ELSTNER ASSOCIATES, INC.: AMERICAN AIRLINES; SILVERSTEIN PROPERTIES; and UNITED AIRLINES.

Defendants.

NOTICE OF APPEARANCE

Docket No. 07-CV-4612 (GBD)(DF)

PLEASE TAKE NOTICE, that Philip Touitou and Concepcion A. Montoya, attorneys admitted to practice in the Southern District of New York, hereby enter their appearance as counsel for Defendants Wiss, Janney, Elstner Associates, Inc., Rolf Jensen Associates, Inc. and Teng & Associates, Inc., without waiving any of their rights to assert any applicable affirmative defenses, including but not limited to, all jurisdictional defenses. All papers in this matter shall

be sent to the address set forth below.

Dated: New York, New York October 1, 2007

HINSHAW & CULBERTSON LLP

Philip Touiton (PT -4302)

Concepcion A. Montoya (CM-7147)

Attorneys for Defendants

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